

EXHIBIT B

October 25, 2006

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attention: David M. Sherbin, Esq., General Counsel

Latham & Watkins LLP
885 Third Avenue
New York, NY 10004
Attention: Robert J. Rosenberg, Esq., as counsel for The
Official Committee of Unsecured Creditors

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attention: John D. Sheehan, V.P. & Chief
Restructuring Officer

GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC. 28078
Attention: Valeria Venable, GE Plastics, Americas
Credit Manager

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 200
Chicago, IL 60606
Attention: John William Butler, Jr., Esq.

Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017
Attention: Marissa Wesley, Esq., as counsel for the agent
under the Debtors' post-petition credit facility

The Office of the United States Trustee
for the Southern District of New York
33 Whitehall Street
Suite 2100
New York, NY 10004-2112
Attention: Alicia M. Leonhard, U.S. Trustee

Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017
Attention: Marlane Melican, Esq., as counsel for the agent
under the Debtors' post-petition credit facility

Joe Sykes
Fee Committee / Delphi Corporation
c/o Legal Cost Control, Inc.
255 Kings Highway East
Haddonfield, NJ 08033

RE: Thompson Hine LLP Invoices / Delphi Technologies, Inc.

Dear Sir/Madam:

Thompson Hine invoices for the month ending September 30, 2006 are enclosed with this letter. Also enclosed is a two-page detailed summary of the invoices and amounts that are now due.

Ted.Lienesch@ThompsonHine.com Phone 937.443.6958 Fax 937.443.6635

mah 428010.6

THOMPSON HINE LLP
ATTORNEYS AT LAW

2000 Courthouse Plaza, N.E.
P.O. Box 8801
Dayton, Ohio 45401-8801

www.ThompsonHine.com
Phone 937.443.6600
Fax 937.443.6635

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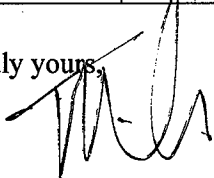
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Pursuant to the terms of the interim compensation order, Thompson Hine is entitled to receive 80% of fees invoiced and 100% of disbursements and charges. Accordingly, for the month of August, 2006, Thompson Hine is entitled to receive the total sum of \$9,864.40, broken down as follows:

<i>Service dates</i>	<i>Professional fees invoiced</i>	<i>Expenses invoiced</i>	<i>Invoice Total</i>	<i>Professional fees due now (80%)</i>	<i>Expenses due now (100%)</i>	<i>Total due upon receipt of invoice</i>	<i>Holdback Amount (20% of Fees)</i>
09/01/06 – 09/30/06	\$7,456.50	\$ 3,899.20	\$11,355.70	\$ 5,965.20	\$ 3,899.20	\$ 9,864.40	\$ 1,491.30

Very truly yours,



Theodore D. Lienesch

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cc: Scott McBain, Esq.
Haim Zaltzman, Esq.

October 25, 2006

Delphi Technologies, Inc.
Legal Staff-M/C 480-410-202
P. O. Box 5052
Troy, MI 48007-5052

Invoice Ref: Delphi Technologies, Inc.

Federal I.D. No. 34-0575300

*Summary of professional services rendered by Thompson Hine LLP
for the period 9/1/06 – 9/30/06 (invoice detail attached)*

Fees for Professional Services	\$ 7,456.50
Disbursements and Charges	<u>\$ 3,899.20</u>
Total Fees, Disbursements and Charges invoiced	\$11,355.70

Amount due upon receipt of attached invoices (per Retention order)

Fees for Professional Services (80%)	\$ 5,965.20
Disbursements and Charges (100%)	<u>\$ 3,899.20</u>
Total Fees, Disbursements and Charges due	<u>\$ 9,864.40</u>

- * The holdback amount (20% of the professional fees billed for this period) of \$1,491.30 will be due upon Court approval of Thompson Hine's Fee Application.



ATLANTA

CINCINNATI

COLUMBUS

NEW YORK

BRUSSELS

CLEVELAND

DAYTON

WASHINGTON, D.C.

October 25, 2006

Delphi Technologies, Inc.
Legal Staff-M/C 480-410-202
P.O. Box 5052
Troy, MI 48007-5052

Invoice No. 2184309
Our File No. 444859

Federal I.D. No. 34-0575300

For professional services rendered for your account through 09/30/06:

Fees for Professional Services	\$ 7,456.50
Disbursements and Charges	\$ <u>3,899.20</u>
Total Fees, Disbursements and Charges	\$ <u>11,355.70</u>
TOTAL DUE FOR THIS INVOICE	\$ <u>11,355.70</u>

THOMPSON HINE LLP
ATTORNEYS AT LAW

2000 Courthouse Plaza, N.E.
P.O. Box 8801
Dayton, Ohio 45401-8801

www.ThompsonHine.com
Phone 937.443.6600
Fax 937.443.6635



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Our File No. 444859
Delphi Technologies, Inc.

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Professional services rendered for your account:

DP-309805 Patent PERCOLATION BRAKE FORCE SENSOR
OUR FILE NO. 444859.00110

Fees for Services	409.50
Disbursements and Charges	<u>2,714.80</u>
TOTAL DUE FOR THIS MATTER	<u>3,124.30</u>

DP-311939 PATENT: MAGNETORHEOLOGICAL POWERTRAIN MOUNT SYSTEM
OUR FILE NO. 444859.00154

Fees for Services	<u>130.00</u>
TOTAL DUE FOR THIS MATTER	<u>130.00</u>

DP-312209 PATENT: GROUND PATH ISOLATION ON CONTROLLED MONOTUBE STRUT
OUR FILE NO. 444859.00158

Fees for Services	<u>398.00</u>
TOTAL DUE FOR THIS MATTER	<u>398.00</u>

DP-307258 PATENT: DEFORMATION RESISTANCE WELDING OF SHEET METAL, TUBES, AND SIMILAR SHAPES
OUR FILE NO. 444859.00162

Fees for Services	<u>72.50</u>
TOTAL DUE FOR THIS MATTER	<u>72.50</u>

DP-313441 Patent: SYSTEM FOR CONTROLLED CORRUPTION J-1850 AUTOMOTIVE SERIAL COMMUNICATION BUSES
OUR FILE NO. 444859.00186

Fees for Services	<u>1,215.00</u>
TOTAL DUE FOR THIS MATTER	<u>1,215.00</u>

DP-313975 Patent: LOW FORCE LOSS VACUUM BOOSTER
OUR FILE NO. 444859.00198

Fees for Services	<u>60.00</u>
TOTAL DUE FOR THIS MATTER	<u>60.00</u>

DP-314168: Pat. (Combination of DP-314168 & DP- ENHANCEMENT OF FLUX RESPONSE IN ACTUATORS WITH SOLID CORES USING DIRECT FLUX CONTROL AND A
OUR FILE NO. 444859.00203

Fees for Services	175.50
Disbursements and Charges	<u>130.00</u>
TOTAL DUE FOR THIS MATTER	<u>305.50</u>

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DP-303801: Patent: Magnetorheological Fluid Da (Combination of DP-303801, 313204, 314824)

OUR FILE NO. 444859.00220

Disbursements and Charges	<u>1,054.40</u>
TOTAL DUE FOR THIS MATTER	<u>1,054.40</u>

DP-315127: Patent: Method for Managing Recircula Currents in Permanent Magnet Brushless Motor Con (Technical Center/Dayton)

OUR FILE NO. 444859.00230

Fees for Services	<u>3,146.00</u>
TOTAL DUE FOR THIS MATTER	<u>3,146.00</u>

DP-315290: Patent: Latching Device for Electro-M Actuators

OUR FILE NO. 444859.00232

Fees for Services	<u>1,480.00</u>
TOTAL DUE FOR THIS MATTER	<u>1,480.00</u>

DP-315775: Patent: Piston to Seal Configuration Length of a Fixed Seal Master Cylinder

OUR FILE NO. 444859.00239

Fees for Services	<u>370.00</u>
TOTAL DUE FOR THIS MATTER	<u>370.00</u>

TOTAL DUE FOR THIS INVOICE	\$ <u>11,355.70</u>
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**DP-309805 Patent PERCOLATION BRAKE FORCE
SENSOR**

Professional Service Fees

Date	Services	Hours	Charges
09/27/06	Review status and telephone call to Mr. Thrush. Steven J. Elleman	0.50	157.50
09/28/06	Prepare application for filing and file with U.S. Patent and Trademark Office. Steven J. Elleman	0.80	252.00
	Fee for Professional Services		\$409.50

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Steven J. Elleman	1.30	315.00	409.50

Disbursements and Charges

Description	Amount
Payee:U.S. Patent and Trademark Office - Filing fee for continuation-in-part application (00110-C1)	2,700.00
Payee:U.S. Postmaster, Express Mail EV710395576US - delivery to Commissioner for Patents, Alexandria, VA 9/28/06	14.40
Photocopy	0.40
Total Disbursements and Charges	2,714.80

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**DP-311939 PATENT: MAGNETORHEOLOGICAL
POWERTRAIN MOUNT SYSTEM**

Professional Service Fees

Date	Services	Hours	Charges
09/01/06	Prepare Amendment and Rule 132 Declaration; final Amendment and Rule 132 Declaration filed in USPTO.		
	Douglas E. Erickson	0.50	130.00
	Fee for Professional Services		\$130.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Douglas E. Erickson	0.50	260.00	130.00



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**DP-312209 PATENT: GROUND PATH ISOLATION ON
CONTROLLED MONOTUBE STRUT**

Professional Service Fees

Date	Services	Hours	Charges
09/21/06	Review and docket Office action regarding U.S. Patent Application No. 11/017,557.		
	Julie Waggoner	0.50	60.00
09/26/06	Review Advisory Action; review file; telephone discussion with inventor; left phone message with Scott McBain advising on next steps to take as requested by Scott.		
	Douglas E. Erickson	1.30	338.00
	Fee for Professional Services		\$398.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Douglas E. Erickson	1.30	260.00	338.00
Julie Waggoner	0.50	120.00	60.00

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**DP-307258 PATENT: DEFORMATION RESISTANCE
WELDING OF SHEET METAL, TUBES, AND SIMILAR
SHAPES**

Professional Service Fees

Date	Services	Hours	Charges
09/20/06	Review and docket Office action. Collette S. Crawford	0.50	72.50
	Fee for Professional Services		\$72.50

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Collette S. Crawford	0.50	145.00	72.50



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**DP-313441 Patent: SYSTEM FOR CONTROLLED
CORRUPTION J-1850 AUTOMOTIVE SERIAL
COMMUNICATION BUSES**

Professional Service Fees

Date	Services	Hours	Charges
09/27/06	Review new patent disclosures. Megan D. Dortenzo	0.50	187.50
09/29/06	Review additional disclosure materials; conference call with Mr. Anthony and Mr. Brunts regarding disclosure; respond to inquiry from Mr. Anthony regarding invention scope; prepare correspondence to legal regarding provisional filing. Megan D. Dortenzo	2.00	750.00
09/29/06	Review of invention disclosure and background information on SAINT-II ECU reprogramming device and ECU unlock key encryption and distribution method - including phone call with inventors regarding same. Troy S. Prince	1.50	277.50
	Fee for Professional Services		\$1,215.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Megan D. Dortenzo	2.50	375.00	937.50
Troy S. Prince	1.50	185.00	277.50

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**DP-313975 Patent: LOW FORCE LOSS VACUUM
BOOSTER**

Professional Service Fees

Date	Services	Hours	Charges
09/21/06	Review and docket Office action regarding U.S. Patent Application No. 11/214,132.		
	Julie Waggoner	0.50	60.00
	Fee for Professional Services		\$60.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Julie Waggoner	0.50	120.00	60.00



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DP-314168: Pat. (Combination of DP-314168 & DP-314171) ENHANCEMENT OF FLUX RESPONSE IN ACTUATORS WITH SOLID CORES USING DIRECT FLUX CONTROL AND ADVANCED DRIV

Professional Service Fees

Date	Services	Hours	Charges
09/05/06	Prepare and process "Response to Notice to File Missing Parts of Nonprovisional Application" regarding U.S. Patent Application No. 11/451,953 and report same to client.		
	Julie Waggoner	1.00	120.00
09/05/06	Review and file Response to Missing Parts Notice.		
	Victor J. Wasylyna	0.30	55.50
	Fee for Professional Services		\$175.50

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Victor J. Wasylyna	0.30	185.00	55.50
Julie Waggoner	1.00	120.00	120.00

Disbursements and Charges

Description	Amount
Payee:U.S. Patent and Trademark Office - Filing fee for Missing parts, USSN 11/451,953	130.00
Total Disbursements and Charges	130.00

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DP-303801: Patent: Magnetorheological Fluid Damper
(Combination of DP-303801, 313204, 314824)

Professional Service Fees

Date	Services	Hours	Charges
	Fee for Professional Services		\$0.00

Disbursements and Charges

Description	Amount
Payee:U.S. Patent and Trademark Office - Filing fee for Utility Patent Application and Assignment	1,040.00
Payee:U.S. Postmaster, Express Mail EV710396435US - delivery to Commissioner for Patents, Alexandria, VA 9/19/06	14.40
Total Disbursements and Charges	1,054.40



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**DP-315127: Patent: Method for Managing Recirculating
Currents in Permanent Magnet Brushless Motor Control
(Technical Center/Dayton)**

Professional Service Fees

Date	Services	Hours	Charges
09/26/06	Draft patent application. Douglas E. Erickson	2.30	598.00
09/26/06	Draft patent application. Douglas E. Erickson	2.30	598.00
09/27/06	Draft patent application. Douglas E. Erickson	5.50	1,430.00
09/28/06	Draft patent application. Douglas E. Erickson	2.00	520.00
	Fee for Professional Services		\$3,146.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Douglas E. Erickson	12.10	260.00	3,146.00

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DP-315290: Patent: Latching Device for Electro-Mechanical Actuators

Professional Service Fees

Date	Services	Hours	Charges
09/13/06	Review notes relating to invention. Kenneth Lilly	1.00	185.00
09/18/06	Conducte a prior art search. Kenneth Lilly	3.00	555.00
09/27/06	Review prior art and start to write specification. Kenneth Lilly	4.00	740.00
	Fee for Professional Services		\$1,480.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Kenneth Lilly	8.00	185.00	1,480.00

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**DP-315775: Patent: Piston to Seal Configuration for
Minimum Length of a Fixed Seal Master Cylinder**

Professional Service Fees

Date	Services	Hours	Charges
09/28/06	Review record of invention. Victor J. Wasylyna	1.00	185.00
09/29/06	Draft provisional application. Victor J. Wasylyna	1.00	185.00
	Fee for Professional Services		\$370.00

Summary of Fees for this Matter

Name	Hours	Rate/Hr	Amount
Victor J. Wasylyna	2.00	185.00	370.00